

# Compliance Assessment Sampling Plan – Anti-dumping/Countervailing Duties 03/07 entries

CAT KIT Exhibit 14A

Attribute, Test, Error(s) & Criteria	Sampling Parameters	Universe	Potential Sampling Frame(s)	Evaluation of Compliance Testing & Actions Needed
<p><b>Attribute:</b> Was merchandise correctly entered in accordance with 19 U.S.C. 1673 (ADD), 19 U.S.C. 1671 (CVD) and 19 CFR Part 353, Chapter 3?</p> <p><b>Test (Primary Audit Steps):</b></p> <ol style="list-style-type: none"> <li>Identify 03/07 entry ADD/CVD merchandise and develop specific audit steps for the import specialist to test ADD/CVD compliance.</li> <li>Determine if the company's internal control policies and procedures for ADD/CVD were <ul style="list-style-type: none"> <li>Documented, and</li> <li>Produced accurate ADD/CVD entries.</li> </ul> </li> </ol> <p><b>Errors:</b> Merchandise was not correctly entered in accordance with 19 U.S.C. 1673 (ADD), 19 U.S.C. 1671 (CVD) and 19 CFR Part 353, Chapter 3 (e.g., wrong case number).</p> <p><b>Criteria for Testing (Statistical Sample or 100% Review):</b> Importer filed 03/07 entries and the CAT determines that the trade area is a high risk trade area.</p>	<p><b>Approach:</b> attribute estimation sampling utilizing the maximum error rate (upper limit) for evaluating compliance</p> <p><b>Confidence Level:</b> 95%</p> <p><b>Sampling Error (Precision):</b> "5% (10% range)</p> <p><b>Anticipated Error Rate:</b> 5%</p>	<p>ADD/CVD 03/07 entries made during the importer's last completed fiscal year</p>	<p><b>Customs' Records:</b> ACS 03/07 Line Items</p> <p><b>Importer's Records:</b> Database or listing of ADD/CVD merchandise entered as an 03/07 entry during the last completed fiscal year</p> <p><b>Sampling Frame:</b> _____</p> <p><b>Validated Sample:</b>  Yes No</p> <p><b>Frame Size:</b> _____</p> <p><b>Sample Size:</b> _____</p>	<p><b>LOL Compliance Rate:</b>____ %</p> <p><b>Systemic or Non-Systemic Errors?</b></p> <ul style="list-style-type: none"> <li>If systemic, project the effect and recommend collection of unpaid duties and fees.</li> <li>If non-systemic, recommend collection of duties and fees on identified errors, if applicable.</li> </ul> <p><b>LOL Error Rate # 5%</b></p> <ul style="list-style-type: none"> <li>If internal controls were documented, compliance is at an acceptable level for reported 03/07 ADD/CVD entries.</li> <li>If internal controls were not documented, coordinate with the Account Manager to help company develop CIP.</li> </ul> <p><b>LOL Error Rate &gt; 5%</b></p> <p><b>Apply materiality criteria.</b> (CAT Kit Exhibit 32)</p> <p><b>Materiality Error Rate:</b>____ % (Based on ADD/CVD duty paid)</p> <p><b>Materiality Compliance Rate is acceptable</b></p> <ul style="list-style-type: none"> <li>If internal controls were documented, compliance is at an acceptable level for reported 03/07 ADD/CVD entries.</li> <li>If internal controls were not documented, coordinate with the Account Manager to help company develop a CIP.</li> </ul> <p><b>Materiality Compliance Rate is unacceptable</b></p> <ul style="list-style-type: none"> <li>If materiality error rate is not acceptable, importer compliance for reported 03/07 ADD/CVD is not acceptable. Coordinate with the Account Manager to help company develop a CIP.</li> </ul> <p><b>Prepare results sheet and refer to the Enforcement Evaluation Team (EET) if findings meet the EET impact level for referral.</b></p>